IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 20TH MARCH 2007 / 29TH PHALGUNA 1928

WP(C).No. 9235 of 2007(Y)

PETITIONER:

JOY ALUKAS TRADERS INDIA (PVT) LTD,
MARINE DRIVE, COCHIN-682 031, REPRESENTED BY
ITS MANAGER (PUBLIC RELATIONS),
MR.JACOB PALAYOOR.

BY ADV. SRI.A.KUMAR

RESPONDENTS:
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1. **THE INTELLIGENCE INSPECTOR,**
   COMMERCIAL TAXES CHECK POST, SQUAD NO.1,
   PALAKKAD.

2. **ASSISTANT COMMISSIONER (ASSESSMENT),**
   KVAT SPECIAL CIRCLE-1, COCHIN.

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) NO.9235./2007

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE CST REGISTRATION CERTIFICATE DT.18.7.02.

EXT.P1A:- COPY OF THE KGST REGISTRATION CERTIFICATE DT.18.7.02.

EXT.P1B:- COPY OF THE BRANCH CERTIFICATE DT.12.11.02.

EXT.P2:- COPY OF THE INTIMATION OF TIN DT.11.8.06.

EXT.P3:- COPY OF THE INVOICE DT.5.2.07.

EXT.P4:- COPY OF THE NOTICE DT.11.2.07 OF THE 1ST RESPONDENT.

/true copy/

TSS

K.BALAKRISHNAN NAIR,J.

WP(C)NO.9235 OF 2007-Y

Judgment

The petitioner challenges Ext.P4 notice issued under Section 47(2) of the KVAT Act. The consignment covered by Ext.P3 has been detained for the defects noticed in Ext.P4. They are "*(1) The goods under transport are purchased from outside State without being registered under the KVAT Act 2003 and (2) The registration number noted in the accompanying document is invalid.*" The petitioner submits, it has got registration under the KVAT and CST Acts as evident from Ext.P1 series. It is also submitted that by a mistake, the Tax-payers Identification Number (TIN) of the petitioner under the KVAT Act was not noted in the invoice.

2. I heard the learned Government Pleader also. The Commercial Taxes Officer (Enquiry), having jurisdiction over the matter is directed to pass final orders on the proceedings initiated against the petitioner by issuing Ext.P4, after affording it an opportunity of being heard within six weeks from the date of receipt of a copy of this Judgment. The goods covered by Ext.P4 shall be released to the petitioner on furnishing security for the amount demanded therein as provided under Rule 67 ready with Rule 19(2) of the KVAT Rules, immediately on production of a copy of this Judgment.

The Writ Petition is disposed of as above.

20.03.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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